

CERTIFICATE

To the Clerk of Rice County, State of Kansas

We, the undersigned, officers of

City of Little River

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2019 Ad	Clerk's
			Valorem Tax	Use Only
Table of Contents:		Page		
		No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, and 16/20M Vehicle		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund		K.S.A.		
General	12-101a	8	382,609	90,161
Debt Service	10-113	9	2,929	2,096
Library	12-1220	9	11,600	9,744
Employee Benefit		10	19,500	16,880
		10		
Special Highway		11	21,084	
Gas Utility		11	307,937	
Water Utility		12	251,028	
Sewer Utility		12	133,252	
Solid Waste Utility		13	42,028	
Special Parks and Recreation		13	2,944	
Non-Budgeted Funds-A		14		
Totals		xxxxxx	1,174,911	118,881
Budget Summary		15		
Neighborhood Revitalization Rebate		16		
				County Clerk's Use Only
				2,009,316.3
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

118,881
NO

Assisted by:
Adams, Brown
Beran & Ball, Chtd.
Address:
PO Drawer J
Great Bend, KS 67530
Email:
vdreiling@abbb.com

Attest: 12-5-2019

[Signature]
County Clerk

[Signature]
[Signature]
[Signature]

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 115,264
2. Library levy in 2019 budget	- \$ 9,992
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 105,272

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 4,518	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 37,931	
5b. Personal property 2018	- 35,515	
5c. Increase in personal property (5a minus 5b)	+ 2,416	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	6,934	
11. Total estimated valuation July 1, 2019	1,986,991	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0035	
13. Percentage adjustment increase (12 times 3)	+ \$ 369	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,579	
16. Total Percentage Adjustments	\$ 1,948	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>2,096</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>1,791</u>	
Increase property tax revenues spent on debt service			<u>305</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>59,802</u>	
Law enforcement expenses - 2019 budget:		-	<u>57,764</u>	
CPI adjustment	1.50%		<u>866</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>1,172</u>
24. Fire protection expenses - 2020 budget:		+	<u>4,500</u>	
Fire protection expenses - 2019 budget:		-	<u>4,000</u>	
CPI adjustment	1.50%		<u>60</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>440</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u><u>1,917</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>9,744</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>9,744</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u><u>118,881</u></u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	97,208	
2017 Tax Levy (Less Levy for other Governmental Units)	97,789	None
2018 Tax Levy (Less Levy for other Governmental Units)	102,576	None
2019 Tax Levy (Less Levy for other Governmental Units)	118,881	None

Average Tax Levy (last three years)	106,415
CPI Adjustment of 0.025	2,660
Average Tax Levy Adjusted by CPI	109,076

2020 Total Tax Levy (Less Levy for Other Governmental Units)	118,881
--	---------

Exemption from Election Requirement No

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0
-------------------------	---

2020 Tax Levy (Less Levy for other Governmental Units)	0
2019 Tax Levy (Less Levy for other Governmental Units)	0
Change in Levy	0

CPI Adjustment		1,579
2020 Mill Rate (Less Mills for other Governmental Units)	0.000	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		1,579

Exemption from Election Requirement Yes

City of Little River

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	88,824	21,452	269	22	310	161
Debt Service	1,791	433	5	0	6	3
Library	9,992	2,413	30	2	35	18
Employee Benefit	14,657	3,540	44	3	51	27
TOTAL	115,264	27,838	348	27	402	209

County Treas Motor Vehicle Estimate 27,838
County Treas Recreational Vehicle Estimate 348
County Treas 16/20M Vehicle Estimate 27
County Treas Commercial Vehicle Tax Estimate 402
County Treas Watercraft Tax Estimate 209

Motor Vehicle Factor 0.24151
Recreational Vehicle Factor 0.00302
16/20M Vehicle Factor 0.00023
Commercial Vehicle Factor 0.00349
Watercraft Factor 0.00181

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2019		Amount Due 2020	
					Outstanding Jan 1, 2019		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Series 2011	1/21/2011	1/21/2041	4.00	42,000	35,100	1/1	1/21	1,404	1,025	1,363	1,066	
Total G.O. Bonds					35,100			1,404	1,025	1,363	1,066	
Revenue Bonds:												
None												
Total Revenue Bonds					0			0	0	0	0	
Other:												
KDHE Sewer Loan	9/1/2006	3/1/2026	2.75	190,383	82,574	3/1 & 9/1	3/1 & 9/1	2,002	10,057	1,749	10,336	
KDHE Water Loan	8/18/11	2/1/2031	3.67	507,394	350,107	2/1 & 8/1	2/1 & 8/1	11,438	22,530	10,683	23,365	
Total Other					432,681			13,440	32,587	12,432	33,701	
Total Indebtedness					467,781			14,844	33,612	13,795	34,767	

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Little River
Rice County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$9,992	\$9,744
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$2,072	\$2,413
Recreational Vehicle Tax	\$30	\$30
16/20M Vehicle Tax	\$7	\$2
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$12,101	\$12,189
Difference in Total Taxes:	\$88	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,944,763	\$1,986,991
Did Assessed Valuation Decrease?	No	
Levy Rate	5.138	4.904
Difference in Levy Rate:	(0.234)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Little River

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	252,728	266,534	154,786
Receipts:			
Ad Valorem Tax	81,961	88,824	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,633	0	0
Motor Vehicle Tax	22,049	19,384	21,452
Recreational Vehicle Tax	273	285	269
16/20M Vehicle Tax	0	63	22
Commercial Vehicle Tax	310	88	310
Watercraft Tax	0	76	161
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Federal Aid	300	0	
Fines	1,747	2,000	2,000
Compensating Use Tax	18,045	17,000	17,000
Local Sales Tax	63,870	65,000	65,000
Franchise Tax	12,725	12,500	12,500
Liquor Tax	1,364	1,399	1,367
Licenses	384	500	500
Utility Penalties Collected	5,109	4,500	4,500
Dividends	4,066	4,338	0
Sale of Assets	1,300	7,700	0
USD 444 SRO Payment	0	9,000	4,500
Transfers from Water Fund	10,000	5,000	5,000
Transfers from Gas Fund	5,000	5,000	5,000
Transfers from Solid Waste Fund	5,000	0	0
Interest on Idle Funds	3,916	1,500	1,500
Neighborhood Revitalization Rebate	-4,462	-6,180	-6,860
Miscellaneous	13,565	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	249,155	242,977	139,221
Resources Available:	501,883	509,511	294,007
Expenditures:			
General Government	141,059	160,000	184,694
Public Safety	7,214	27,500	43,000
Street Lights	8,618	12,000	15,000
Streets and Sidewalks	12,842	40,000	40,000
Parks and Recreation	70	4,500	4,500
Library	0	225	225
Historical Library	4	2,500	2,500
Demolition	7,800	0	10,000
Capital Outlay	0	5,000	59,690
Wetlands Pond	0	80,000	0
Transfer to CDBG Grant Fund	42,153	0	0
Transfer to Special Highway Improvement Fund	0	10,000	10,000
Transfer to Equipment Reserve Fund	10,000	10,000	10,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	5,589	3,000	3,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	235,349	354,725	382,609
Unencumbered Cash Balance Dec 31	266,534	154,786	xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	459,911	380,699	382,609
Non-Appropriated Balance re/Non-Appr Balance			382,609
Delinquent Comp Rate: Amount of 2019 Ad Valorem Tax		Tax Required 1.8%	88,602 1,559 90,161

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Salaries	82,175	90,000	93,000
Contractual	45,312	35,000	37,500
Commodities	13,572	20,000	30,000
Capital Outlay	0	15,000	24,194
Total	141,059	160,000	184,694
Public Safety			
Fire Department	2,561	6,000	6,000
Police Department	4,560	6,500	7,000
Capital Outlay	93	15,000	30,000
Total	7,214	27,500	43,000
Street Lights			
Commodities	8,618	12,000	15,000
Total	8,618	12,000	15,000
Streets and Sidewalks			
Commodities	12,842	40,000	40,000
Total	12,842	40,000	40,000
Parks and Recreation			
Commodities	70	4,500	4,500
Total	70	4,500	4,500
Library			
Commodities	0	225	225
Total	0	225	225
Total	0	0	0
Total	0	0	0
Page Total	169,803	244,225	287,419

(Note: Should agree with general sub-totals.)

City of Little River

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Debt Service			
Unencumbered Cash Balance Jan 1	8	1,065	548
Receipts:			
Ad Valorem Tax	2,952	1,791	XXXXXXXXXXXXXXX
Delinquent Tax	71	0	0
Motor Vehicle Tax	539	698	433
Recreational Vehicle Tax	7	10	5
16/20M Vehicle Tax	0	2	0
Commercial Vehicle Tax	8	3	6
Watercraft Tax	0	3	3
Interest on Idle Funds	69	20	20
Neighborhood Revitalization Rebate	-161	-115	-146
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	3,485	2,412	321
Resources Available:	3,493	3,477	869
Expenditures:			
Principal Payment	985	1,025	1,066
Interest Payment	1,443	1,404	1,363
Cash Basis Reserve (2020 column)	0	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,428	2,929	2,929
Unencumbered Cash Balance Dec 31	1,065	548	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	3,428	2,929	2,929
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,929
Tax Required			2,060
Delinquent Comp Rate:	1.8%		36
Amount of 2019 Ad Valorem Tax			2,096

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library			
Unencumbered Cash Balance Jan 1	0	131	207
Receipts:			
Ad Valorem Tax	8,761	9,992	XXXXXXXXXXXXXXX
Delinquent Tax	276	0	0
Motor Vehicle Tax	2,359	2,072	2,413
Recreational Vehicle Tax	29	30	30
16/20M Vehicle Tax	0	7	2
Commercial Vehicle Tax	33	9	35
Watercraft Tax	0	8	18
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-477	-642	-680
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	10,981	11,476	1,818
Resources Available:	10,981	11,607	2,025
Expenditures:			
Appropriation	10,850	11,400	11,400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	10,850	11,400	11,600
Unencumbered Cash Balance Dec 31	131	207	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	10,850	11,400	11,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,600
Tax Required			9,575
Delinquent Comp Rate:	1.8%		169
Amount of 2019 Ad Valorem Tax			9,744

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
--------------------	--

City of Little River

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,704	2,065	424
Receipts:			
Ad Valorem Tax	12,948	14,657	xxxxxxxxxxxxxxxx
Delinquent Tax	405	0	0
Motor Vehicle Tax	3,497	3,062	3,540
Recreational Vehicle Tax	43	45	44
16/20M Vehicle Tax	0	10	3
Commercial Vehicle Tax	49	14	51
Watercraft Tax	0	12	27
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-705	-941	-1,177
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,237	16,859	2,488
Resources Available:	18,941	18,924	2,912
Expenditures:			
FICA and Medicare	4,346	4,500	4,500
KPERS	4,164	5,000	5,500
Insurance	8,366	9,000	9,500
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,876	18,500	19,500
Unencumbered Cash Balance Dec 31	2,065	424	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	16,876	19,000	19,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			19,500
Tax Required			16,588
Delinquent Comp Rate: 1.8%			292
Amount of 2019 Ad Valorem Tax			16,880

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.8%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Little River

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,282	10,864	6,714
Receipts:			
State of Kansas Gas Tax	14,457	14,350	14,370
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,457	14,350	14,370
Resources Available:	28,739	25,214	21,084
Expenditures:			
Contractual	17,875	18,500	21,084
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,875	18,500	21,084
Unencumbered Cash Balance Dec 31	10,864	6,714	0
2018/2019/2020 Budget Authority Amount	17,876	25,416	21,084

Adopted Budget

Gas Utility	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	149,644	154,337	118,137
Receipts:			
Charges to Customers	182,022	183,000	183,000
Connection Fees	1,000	1,500	1,500
Sales Tax	3,821	3,800	3,800
Interest on Idle Funds	0	0	0
Miscellaneous	2,251	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	189,094	189,800	189,800
Resources Available:	338,738	344,137	307,937
Expenditures:			
Personal Services	43,579	46,500	49,000
Contractual	39,077	50,000	52,000
Commodities	72,817	80,000	85,000
Capital Outlay	0	15,000	86,937
Sales Tax	3,928	4,500	5,000
Transfer to General Fund	5,000	5,000	5,000
Transfer to Equipment Reserve	20,000	25,000	25,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	184,401	226,000	307,937
Unencumbered Cash Balance Dec 31	154,337	118,137	0
2018/2019/2020 Budget Authority Amount	316,052	301,144	307,937

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	124,233	140,402	104,068
Receipts:			
Charges to Customers	141,295	143,000	143,000
Connect Fees	1,206	1,500	1,500
Water Protection Fee	736	760	760
Sales Tax	670	700	700
Interest on Idle Funds	0	0	0
Miscellaneous	1,495	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	145,402	146,960	146,960
Resources Available:	269,635	287,362	251,028
Expenditures:			
Personal Services	44,690	51,000	51,000
Contractual	24,187	30,000	30,000
Commodities	10,724	17,500	17,500
Capital Outlay	0	20,000	87,734
Principal Payment	21,726	22,530	23,365
Interest Payment	12,166	11,438	10,683
Service Fees	1,283	1,206	1,126
Sales Tax	669	620	620
Transfer to Equipment Reserve Fund	0	20,000	20,000
Transfer to General Fund	10,000	5,000	5,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	3,788	4,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	129,233	183,294	251,028
Unencumbered Cash Balance Dec 31	140,402	104,068	0
2018/2019/2020 Budget Authority Amount	202,673	246,858	251,028

Adopted Budget

Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	70,343	68,511	47,252
Receipts:			
Charges for Services	84,201	85,000	85,000
Transfer from Water Fund	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	1,188	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,389	86,000	86,000
Resources Available:	155,732	154,511	133,252
Expenditures:			
Personal Services	32,528	35,000	37,000
Contractual	38,396	40,000	42,500
Commodities	2,349	3,500	4,000
Capital Outlay	0	5,000	25,992
Principal Payment	9,786	10,057	10,336
Interest Payment	2,248	2,002	1,749
Service Fees	225	200	175
Transfer to Equipment Reserve	0	5,000	5,000
Transfer to Sewer Reserve Fund	0	5,000	5,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	1,689	1,500	1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	87,221	107,259	133,252
Unencumbered Cash Balance Dec 31	68,511	47,252	0
2018/2019/2020 Budget Authority Amount	113,656	122,584	133,252

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	17,638	14,678	9,528
Receipts:			
Charges for Services	32,441	32,500	32,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,441	32,500	32,500
Resources Available:	50,079	47,178	42,028
Expenditures:			
Contractual Services	30,260	31,500	32,000
Commodities	141	150	150
Capital Outlay	0	1,000	4,878
Transfer to Equipment Reserve	0	5,000	5,000
Transfer to General Fund	5,000	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,401	37,650	42,028
Unencumbered Cash Balance Dec 31	14,678	9,528	0
2018/2019/2020 Budget Authority Amount	44,255	42,838	42,028

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,828	2,128	1,577
Receipts:			
Liquor	1,364	1,399	1,367
Interest on Idle Funds	0	0	0
Miscellaneous	106	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,470	1,399	1,367
Resources Available:	3,298	3,527	2,944
Expenditures:			
Contractual	39	50	50
Commodities	1,131	1,200	1,500
Capital Outlay	0	700	1,394
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,170	1,950	2,944
Unencumbered Cash Balance Dec 31	2,128	1,577	0
2018/2019/2020 Budget Authority Amount	7,966	3,087	2,944

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

2020

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

City of Little River

Non-Budgeted Funds-A

(1) Fund Name: Equipment Reserve			(2) Fund Name: CDBG Grant Fund			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Unencumbered	Cash Balance Jan 1	40,633	Unencumbered	Cash Balance Jan 1	-324,531	Unencumbered	Cash Balance Jan 1		Unencumbered	Cash Balance Jan 1		Unencumbered	Cash Balance Jan 1	Total
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Transfers In	30,000		Transfers In	42,153										
			Donations	114,278										
			Grants	168,100										
Total Receipts	30,000		Total Receipts	324,531	0	Total Receipts	0	0	Total Receipts	0	0	Total Receipts	0	354,531
Resources Available:	70,633		Resources Available:	0	0	Resources Available:	0	0	Resources Available:	0	0	Resources Available:	0	70,633
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Contractual	9,446													
Capital Outlay	10,010													
Total Expenditures	19,456		Total Expenditures	0	0	Total Expenditures	0	0	Total Expenditures	0	0	Total Expenditures	0	19,456
Cash Balance Dec 31	51,177		Cash Balance Dec 31	0	0	Cash Balance Dec 31	0	0	Cash Balance Dec 31	0	0	Cash Balance Dec 31	0	51,177

*****Note:** These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Little River

will meet on August 12, 2019 at 7:00 PM at Little River City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Little River City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	235,349	47.170	354,725	45.674	382,609	90,161	45.376
Debt Service	2,428	1.699	2,929	0.921	2,929	2,096	1.055
Library	10,850	5.042	11,400	5.138	11,600	9,744	4.904
Employee Benefit	16,876	7.452	18,500	7.537	19,500	16,880	8.495
Special Highway	17,875		18,500		21,084		
Gas Utility	184,401		226,000		307,937		
Water Utility	129,233		183,294		251,028		
Sewer Utility	87,221		107,259		133,252		
Solid Waste Utility	35,401		37,650		42,028		
Special Parks and Recreation	1,170		1,950		2,944		
Non-Budgeted Funds-A	19,456						
Totals	740,260	61.363	962,207	59.270	1,174,911	118,881	59.830
Less: Transfers	92,153		90,000		90,000		
Net Expenditure	648,107		872,207		1,084,911		
Total Tax Levied	111,758		115,264		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,821,356		1,944,763		1,986,991		
Outstanding Indebtedness, January 1,							
G.O. Bonds	37,944		36,085		35,100		
Revenue Bonds	0		0		0		
Other	494,666		464,193		432,681		
Lease Purchase Principal	0		0		17,799		
Total	532,610		500,278		485,580		

*Tax rates are expressed in mills

Suzanne Peters

City Official Title: City Clerk

City of Little River

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	91,387	45.993	6,860
Debt Service	1,948	0.980	146
Library	9,052	4.556	680
Employee Benefit	15,682	7.892	1,177
	0		0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	118,069	59.421	8,863

2019 July 1 Valuation: 1,986,991

Valuation Factor: 1,986.991

Neighborhood Revitalization Subj to Rebate: 149,163

Neighborhood Revitalization factor: 149.163

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
City of Little River

will meet on August 12, 2019 at 7:00 PM at Little River City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Little River City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020	
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax Tax Rate *
General	235,349	47.170	354,725	45.674	382,609	90.161
Debt Service	2,478	1.699	2,929	0.921	2,929	2.096
Library	10,850	5.042	11,400	5.138	11,600	9.744
Employee Benefit	16,876	7.452	18,500	7.537	19,500	16,889
						8.495
Special Highway	17,875		18,500		21,084	
Gas Utility	184,401		226,000		307,937	
Water Utility	129,233		183,294		251,678	
Sewer Utility	87,221		107,239		132,247	
Solid Waste Utility	35,401		37,650		42,078	
Special Parks and Recreation	1,170		1,920		2,944	
Non-Budgeted Funds-A	19,456					
Totals	740,260	61.363	962,207	59.270	1,174,911	118.881
Less: Transfer	92,153		90,000		90,000	
Net Expenditure	648,107		872,207		1,084,911	
Total Tax Levied	111,758		115,264		1,084,911	
Assessed Valuation	1,821,356		1,844,763		1,964,991	
Outstanding Indebtedness, January 1,	2017	2018	2019			
G.O. Bonds	37,944	36,085	35,100			
Revenue Bonds	0	0	0			
Other	404,666	464,193	432,681			
Lease Purchase Principal	0	0	17,799			
Total	522,610	500,278	485,580			

*Tax rates are expressed in mills

Suzanne Peters
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

State of Kansas } ss
County of Rice }

Denice Dater being duly
sworn says on oath that he/she is the publisher of
The Monitor-Journal a weekly
newspaper published in the City of Little River, Rice
County, Kansas, which newspaper has been ad-
mitted to the mails as second class matter at the
Post Office in the City of Little River, that said news-
paper has been published continuously and unin-
terruptedly for a period of more than one year prior
to the first publication of the notice hereto attached,
and that said newspaper is of general circulation in
the City of Little River and the County of Rice; that
the notice of which a true copy is hereto attached

was published in 1 consecutive issues of
said newspaper, the first publication being in the
issue of July 31, 2019

and the last publication being in the issue of
July 31, 2019

Publication Fee \$ 71.10

Subscribed and sworn to before me this

15th day of August, 2019

Shannon Johnson
Notary Public

My commission expires 10/10/22

